

DEPARTMENT OF COMMERCE

International Trade Administration
A-570-890

Final Results of Antidumping Duty Administrative Review and New Shipper Reviews: Wooden Bedroom Furniture From the People's Republic of China

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: On February 9, 2007, the Department of Commerce ("the Department") published its preliminary results in the antidumping duty administrative review and new shipper reviews and notice of partial rescission for wooden bedroom furniture from the People's Republic of China. The period of review ("POR") for the administrative review and the new shipper reviews is June 24, 2004 through December 31, 2005. In the administrative review, we have determined that all five mandatory respondents (i.e., Fine Furniture (Shanghai) Limited and its affiliates ("Fine Furniture"); Foshan Guanqiu Furniture Co., Ltd. ("Foshan Guanqiu"); Fujian Lianfu Forestry Co./Fujian Wonder Pacific Inc./Fuzhou Huan Mei Furniture Co., Ltd./Jiangsu Dare Furniture Co., Ltd. ("Dare Group"); Shanghai Aosen Furniture Co., Ltd. ("Shanghai Aosen") and Shanghai Starcorp Furniture Co., Ltd, Starcorp Furniture (Shanghai) Co., Ltd., Orin Furniture (Shanghai) Co., Ltd., Shanghai Star Furniture Co., Ltd., and Shanghai Xing Ding Furniture Industrial Co., Ltd. (collectively, "Starcorp")) made sales in the United States at prices below normal value. With respect to the remaining respondents in the administrative review (collectively, "Separate Rate Applicants"), we have determined that 42 entities have provided sufficient evidence that they are separate from the state-controlled entity, and we have established a weighted-average margin based on the rates we have calculated for the five

mandatory respondents, excluding any rates that are zero, de minimis, or based entirely on adverse facts available, to be applied to these separate-rate entities. We invited interested parties to comment on our preliminary results of review. For the new shipper reviews, the Department also reviewed two exporters/producers, i.e., Dongguan Huanghouse Furniture Co., Ltd. (“Huanghouse”) and Tianjin First Wood Co., Ltd. (“First Wood”). Based on our analysis of the comments we received, we have made certain changes to our calculations for all mandatory respondents. The final dumping margins for this review are listed in the “Final Results Margins” section below.

EFFECTIVE DATE: (insert date of publication in the Federal Register).

FOR FURTHER INFORMATION CONTACT: Gene Degnan or Robert Bolling, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-0414 and (202) 482-3434, respectively.

Background

The Department published its preliminary results on February 9, 2007. See Wooden Bedroom Furniture from the People’s Republic of China: Preliminary Results of Antidumping Duty Administrative Review, Preliminary Results of New Shipper Reviews and Notice of Partial Rescission, 72 FR 6201 (February 9, 2007) (“Preliminary Results”). The Department conducted verification of two of the mandatory respondents’ and certain Separate-Rate Applicants’ data in the People’s Republic of China (“PRC”). See Verification section, below, for additional information.

On June 12, 2007, the Department extended the deadline for the final results of review to

August 8, 2007. See Wooden Bedroom Furniture from the People's Republic of China: Extension of Time Limits for the Final Results of the Antidumping Duty Administrative Review and New Shipper Reviews, 72 FR 32281 (June 12, 2007).

We invited parties to comment on the Preliminary Results. We received comments from the Petitioners, certain mandatory respondents, certain Separate-Rate Applicants, and other interested parties to this review. On June 18, 2007, parties submitted case briefs. On June 26, 2007, parties submitted rebuttal briefs. On July 12, 2007, the Department held public and closed hearings.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties in this review are addressed in the in the memorandum from Stephen J. Claeys, Deputy Assistant Secretary for Import Administration, to David M. Spooner, Assistant Secretary for Import Administration, "Issues and Decision Memorandum for the Final Results of the Antidumping Duty Administrative Review and New Shipper Reviews on Wooden Bedroom Furniture from the People's Republic of China," Issues and Decision Memorandum, dated August 8, 2007, which is hereby adopted by this notice ("Issues and Decision Memorandum"). A list of the issues which parties raised and to which we respond in the Issues and Decision Memorandum is attached to this notice as an Appendix. The Issues and Decision Memorandum is a public document and is on file in the Central Records Unit ("CRU"), Main Commerce Building, Room B-099, and is accessible on the Web at <http://ia.ita.doc.gov/frn>. The paper copy and electronic version of the memorandum are identical in content.

Period of Review

The POR is June 24, 2004 through December 31, 2005.

Scope of Order

The product covered by the order is wooden bedroom furniture. Wooden bedroom furniture is generally, but not exclusively, designed, manufactured, and offered for sale in coordinated groups, or bedrooms, in which all of the individual pieces are of approximately the same style and approximately the same material and/or finish. The subject merchandise is made substantially of wood products, including both solid wood and also engineered wood products made from wood particles, fibers, or other wooden materials such as plywood, oriented strand board, particle board, and fiberboard, with or without wood veneers, wood overlays, or laminates, with or without non-wood components or trim such as metal, marble, leather, glass, plastic, or other resins, and whether or not assembled, completed, or finished.

The subject merchandise includes the following items: (1) wooden beds such as loft beds, bunk beds, and other beds; (2) wooden headboards for beds (whether stand-alone or attached to side rails), wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds; (3) night tables, night stands, dressers, commodes, bureaus, mule chests, gentlemen's chests, bachelor's chests, lingerie chests, wardrobes, vanities, chessers, chifferobes, and wardrobe-type cabinets; (4) dressers with framed glass mirrors that are attached to, incorporated

in, sit on, or hang over the dresser; (5) chests-on-chests¹, highboys², lowboys³, chests of drawers⁴, chests⁵, door chests⁶, chiffoniers⁷, hutches⁸, and armoires⁹; (6) desks, computer stands, filing cabinets, book cases, or writing tables that are attached to or incorporated in the subject merchandise; and (7) other bedroom furniture consistent with the above list.

The scope of the order excludes the following items: (1) seats, chairs, benches, couches, sofas, sofa beds, stools, and other seating furniture; (2) mattresses, mattress supports (including box springs), infant cribs, water beds, and futon frames; (3) office furniture, such as desks, stand-up desks, computer cabinets, filing cabinets, credenzas, and bookcases; (4) dining room or kitchen furniture such as dining tables, chairs, servers, sideboards, buffets, corner cabinets, china

¹ A chest-on-chest is typically a tall chest-of-drawers in two or more sections (or appearing to be in two or more sections), with one or two sections mounted (or appearing to be mounted) on a slightly larger chest; also known as a tallboy.

² A highboy is typically a tall chest of drawers usually composed of a base and a top section with drawers, and supported on four legs or a small chest (often 15 inches or more in height).

³ A lowboy is typically a short chest of drawers, not more than four feet high, normally set on short legs.

⁴ A chest of drawers is typically a case containing drawers for storing clothing.

⁵ A chest is typically a case piece taller than it is wide featuring a series of drawers and with or without one or more doors for storing clothing. The piece can either include drawers or be designed as a large box incorporating a lid.

⁶ A door chest is typically a chest with hinged doors to store clothing, whether or not containing drawers. The piece may also include shelves for televisions and other entertainment electronics.

⁷ A chiffonier is typically a tall and narrow chest of drawers normally used for storing undergarments and lingerie, often with mirror(s) attached.

⁸ A hutch is typically an open case of furniture with shelves that typically sits on another piece of furniture and provides storage for clothes.

⁹ An armoire is typically a tall cabinet or wardrobe (typically 50 inches or taller), with doors, and with one or more drawers (either exterior below or above the doors or interior behind the doors), shelves, and/or garment rods or other apparatus for storing clothes. Bedroom armoires may also be used to hold television receivers and/or other audio-visual entertainment systems.

cabinets, and china hutches; (5) other non-bedroom furniture, such as television cabinets, cocktail tables, end tables, occasional tables, wall systems, book cases, and entertainment systems; (6) bedroom furniture made primarily of wicker, cane, osier, bamboo or rattan; (7) side rails for beds made of metal if sold separately from the headboard and footboard; (8) bedroom furniture in which bentwood parts predominate¹⁰; (9) jewelry armories¹¹; (10) cheval mirrors¹²; (11) certain metal parts¹³; (12) mirrors that do not attach to, incorporate in, sit on, or hang over a dresser if they are not designed and marketed to be sold in conjunction with a dresser as part of a

¹⁰ As used herein, bentwood means solid wood made pliable. Bentwood is wood that is brought to a curved shape by bending it while made pliable with moist heat or other agency and then set by cooling or drying. See Customs' Headquarters' Ruling Letter 043859, dated May 17, 1976.

¹¹ Any armoire, cabinet or other accent item for the purpose of storing jewelry, not to exceed 24" in width, 18" in depth, and 49" in height, including a minimum of 5 lined drawers lined with felt or felt-like material, at least one side door (whether or not the door is lined with felt or felt-like material), with necklace hangers, and a flip-top lid with inset mirror. See Issues and Decision Memorandum from Laurel LaCivita to Laurie Parkhill, Office Director, Concerning Jewelry Armoires and Cheval Mirrors in the Antidumping Duty Investigation of Wooden Bedroom Furniture from the People's Republic of China, dated August 31, 2004. See also *Wooden Bedroom Furniture from the People's Republic of China: Notice of Final Results of Changed Circumstances Review and Revocation in Part*, 71 FR 38621 (July 7, 2006).

¹² Cheval mirrors are, *i.e.*, any framed, tiltable mirror with a height in excess of 50" that is mounted on a floor-standing, hinged base. Additionally, the scope of the order excludes combination cheval mirror/jewelry cabinets. The excluded merchandise is an integrated piece consisting of a cheval mirror, *i.e.*, a framed tiltable mirror with a height in excess of 50 inches, mounted on a floor-standing, hinged base, the cheval mirror serving as a door to a cabinet back that is integral to the structure of the mirror and which constitutes a jewelry cabinet lined with fabric, having necklace and bracelet hooks, mountings for rings and shelves, with or without a working lock and key to secure the contents of the jewelry cabinet back to the cheval mirror, and no drawers anywhere on the integrated piece. The fully assembled piece must be at least 50 inches in height, 14.5 inches in width, and 3 inches in depth. See *Wooden Bedroom Furniture From the People's Republic of China: Final Results of Changed Circumstances Review and Determination To Revoke Order in Part*, 72 FR 948 (January 9, 2007).

¹³ Metal furniture parts and unfinished furniture parts made of wood products (as defined above) that are not otherwise specifically named in this scope (*i.e.*, wooden headboards for beds, wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds) and that do not possess the essential character of wooden bedroom furniture in an unassembled, incomplete, or unfinished form. Such parts are usually classified under the Harmonized Tariff Schedule of the United States ("HTSUS") subheading 9403.90.7000.

dresser-mirror set; and (13) upholstered beds¹⁴.

Imports of subject merchandise are classified under subheading 9403.50.9040 of the HTSUS as “wooden . . . beds” and under subheading 9403.50.9080 of the HTSUS as “other . . . wooden furniture of a kind used in the bedroom.” In addition, wooden headboards for beds, wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds may also be entered under subheading 9403.50.9040 of the HTSUS as “parts of wood” and framed glass mirrors may also be entered under subheading 7009.92.5000 of the HTSUS as “glass mirrors . . . framed.” This order covers all wooden bedroom furniture meeting the above description, regardless of tariff classification. Although the HTSUS subheadings are provided for convenience and customs purposes, our written description of the scope of this proceeding is dispositive.

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (“Act”), we verified the information submitted by certain mandatory respondents and certain Separate-Rate Applicants for use in our final results. See the Department’s verification reports on the record of this review in the CRU with respect to Shanghai Aosen; Starcorp; Baigou Crafts Factory of Fengkai (“Baigou Crafts”); Dongguan Dihao Furniture Co., Ltd. (“Dihao”); and Transworld (Zhangzhou) Furniture Co., Ltd. (“Transworld”). For all verified companies, we used standard verification procedures, including examination of relevant accounting and production records, as

¹⁴ Upholstered beds that are completely upholstered, *i.e.*, containing filling material and completely covered in sewn genuine leather, synthetic leather, or natural or synthetic decorative fabric. To be excluded, the entire bed (headboards, footboards, and side rails) must be upholstered except for bed feet, which may be of wood, metal, or any other material and which are no more than nine inches in height from the floor. *See Wooden Bedroom Furniture from the People’s Republic of China: Final Results of Changed Circumstances Review and Determination to Revoke Order in Part*, 72 FR 7013 (February 14, 2007).

well as original source documents provided by respondents. For the further details on the verifications, see the aforementioned verification reports.

Changes Since the Preliminary Results

Based on an analysis of comments received, the Department has made certain changes in the margin calculations. For the final results, the Department has made the following changes with respect to Shanghai Aosen, Dare Group, Foshan Guanqui, Starcorp, and Fine Furniture.

General Issues

Calculation of Surrogate Financial Ratios

- For the final results, the Department is no longer using the Nizamuddin Furnitures Private Limited 2004 - 2005 financial statement in the calculation of the surrogate financial ratios. See Issues and Decision Memorandum.
- For the final results, the Department is using the following additional financial statements (not used in the preliminary results) to calculate surrogate financial ratios: 1) Nizamuddin Furnitures Private Limited (2005 - 2006); 2) James Andrew Newton Art Export Pvt. Ltd. (2004 - 2005); 3) Nikhil Decore Industries Pvt. Ltd. (2004 - 2005); and 4) Indian Furniture Products Limited (2005 - 2006). See Issues and Decision Memorandum at Comment 17, and “First Administrative Review of Wooden Bedroom Furniture from the People’s Republic of China: Factor Valuation Memorandum for the Final Results” dated August 8, 2007 (“WBF Final Factor Valuation Memorandum”).
- For the final results, in the calculation of Akriti Perfections India Pvt. Ltd.’s

surrogate financial ratios, the Department has reclassified “Consumables” from raw material to manufacturing overhead. See Issues and Decision Memorandum at Comment 21, and WBF Final Factor Valuation Memorandum.

- For the final results, the Department has excluded “Octroi” expenses from the calculation of Huzaifa Furniture Industries Pvt. Ltd.’s surrogate financial ratios. See Issues and Decision Memorandum at Comment 25.
- For the final results, the Department has included the line-item “Contract Manufacturing” in manufacturing overhead of Ahuja Furnishers Private Limited’s surrogate financial ratios. See Issues and Decision Memorandum at Comment 18, and WBF Final Factor Valuation Memorandum.
- For the final results, the Department has re-classified “Bonuses” and “Gratuities” from manufacturing overhead or selling, general and administrative expenses to the direct labor portion of Materials, Labor and Energy (“ML&E”) in the calculation of surrogate financial ratios for Ahuja Furnishers Private Limited, Huzaifa Furniture Industries Pvt. Ltd., and Indian Furniture Products Limited. See Issues and Decision Memorandum at Comment 20 and WBF Final Factor Valuation Memorandum.
- For the final results, the Department has included “Closing Stock” and “Opening Stock” in the material portion of ML&E in the calculation of Fusion Design Private Ltd.’s surrogate financial ratios. See Issues and Decision Memorandum at Comment 23, and WBF Final Factor Valuation Memorandum.

Recalculation of Surrogate Values

- For the final results, the Department has recalculated surrogate values for the polymers of styrene, cardboard, paint, and resin. See Issues and Decision Memorandum at Comments 10, 13, 14, 47, and 48 and WBF Final Factor Valuation Memorandum.
- For the final results, the Department has calculated a surrogate value for mirrors using Glass Yug instead of the Monthly Statistics of the Foreign Trade of India, Volume II: Imports. See <http://www.gtis.com/wta.htm>, which we used for the preliminary results. See Issues and Decision Memorandum at Comment 12 and WBF Final Factor Valuation Memorandum.
- For the final results, the Department has recalculated the surrogate value for labor using the surrogate value of \$0.83 per hour instead of \$0.97 per hour used for the preliminary results. See Issues and Decision Memorandum at Comment 17 and WBF Final Factor Valuation Memorandum.

Company-Specific Issues

Dare Group

- For the final results, the Department has revised the Harmonized Tariff Schedule (“HTS”) category used to calculate the surrogate value for cardboard. See Issues and Decision Memorandum at Comment 34 and WBF Final Factor Valuation Memorandum.
- For the final results, the Department has revised certain assessment rate calculations. See Issues and Decision Memorandum at Comment 36 and

“Analysis Memorandum for the Final Results of Administrative Review of Wooden Bedroom Furniture from the People’s Republic of China for Fujian Lianfu Forestry Co., Ltd., Fuzhou Huan Mei Furniture Co. Ltd., and Jiangsu Dare Furniture Co, Ltd.” dated (August 8, 2007) (“WBF Dare Group Final Results Analysis Memo 08/08/07”).

- For the final results, the Department has excluded certain non-scope merchandise from the margin calculation. See Issues and Decision Memorandum at Comment 37 and WBF Dare Group Final Results Analysis Memo 08/08/07.
- For the final results, the Department is using a material-specific conversion rate to calculate surrogate values for “FIBERBOARDMD”, “PAPEREDFIBERBOARDMD”, and “FIBERBOARDPACKING.” See Issues and Decision Memorandum at Comment 40 and WBF Dare Group Final Results Analysis Memo 08/08/07.
- For the final results, the Department has corrected a conversion error in the calculation of the surrogate values for “WOODPLUG” and “OKOUEMEVEMEER.” See Issues and Decision Memorandum at Comments 41 and 42 and WBF Dare Group Final Results Analysis Memo 08/08/07.
- For the final results, the Department is using data from a different HTS category to calculate the surrogate value of “PIGMENT_O”. See Issues and Decision Memorandum at Comment 31 and WBF Dare Group Final Results Analysis Memo 08/08/07.
- For the final results, the Department is using updated quantity data submitted by

Dare Group and is no longer applying facts available to certain sales where Dare Group reported zero quantity in gross unit kilograms. See Issues and Decision Memorandum at Comment 39 and WBF Dare Group Final Results Analysis Memo 08/08/07.

- In the preliminary results, the Department used partial adverse facts available (“AFA”) to value the indirect and packing labor which was not reported for certain control numbers (“CONNUMs”). For the final results, the Department is continuing to apply as partial AFA the highest labor values reported by Dare Group for any CONNUM. See “Application of Partial Facts Available” section, below, the Issues and Decision Memorandum at Comment 38, and WBF Dare Group Final Results Analysis Memo 08/08/07.

Fine Furniture

- For the final results, the Department has determined not to apply partial facts available with respect to certain of Fine Furniture’s sample sales. With respect to Fine Furniture’s sample sales, we are using Fine Furniture’s reported data in our margin calculation. See “Analysis Memorandum for the Final Results of the First Administrative Review of Wooden Bedroom Furniture from the People’s Republic of China: Fine Furniture (Shanghai) Limited” dated August 8, 2007..

Foshan Guanqiu

- For the final results, the Department has recalculated surrogate values for resin and paint used by Foshan Guanqiu. See Issues and Decision Memorandum at

Comments 47 and 48, and “Analysis Memorandum for the Final Results of the First Administrative Review of Wooden Bedroom Furniture from the People’s Republic of China: Foshan Guanqiu” dated August 8, 2007.

Starcorp

- For the preliminary results, we calculated a dumping margin of 74.69 percent for Starcorp, using partial adverse facts available. However, for the final results, we are applying total AFA. See Adverse Facts Available section, below. See also Issues and Decision Memorandum at Comment 63, and the companion Memorandum regarding “Application of Adverse Facts Available for Shanghai Starcorp Furniture Co., Ltd, Starcorp Furniture (Shanghai) Co., Ltd., Orin Furniture (Shanghai) Co., Ltd., Shanghai Star Furniture Co., Ltd., and Shanghai Xing Ding Furniture Industrial Co., Ltd. in the Final Results of Antidumping Duty Administrative Review of Wooden Bedroom Furniture from the People’s Republic of China,” dated August 8, 2007 (“Starcorp AFA Memorandum”).

Surrogate Country

In the preliminary results, the Department stated that it treats the PRC as a non-market economy (“NME”) country, and therefore, the Department calculated normal value in accordance with section 773(c) of the Act, which applies to NME countries. Also, the Department stated that it selected India as the appropriate surrogate country to use in this review for the following reasons: 1) India is at a level of economic development comparable to that of the PRC; 2) India is a significant producer of comparable merchandise; and 3) India provides the best opportunity to use quality, publicly available data to value the factors of production (“FOP”). See

Preliminary Results, 72 FR at 6208. For the final results, the Department has made no changes to its findings with respect to the selection of a surrogate country. See Issues and Decision Memorandum at Comment 1.

Separate Rates

In proceedings involving NME countries, the Department begins with a rebuttable presumption that all companies within the country are subject to government control and, thus, should be assigned a single antidumping duty deposit rate (“PRC-wide rate”). It is the Department’s policy to assign all exporters of merchandise subject to review in an NME country this single rate unless an exporter can demonstrate that it is free of de jure (in law) and de facto (in fact) control over its export decisions, so as to be entitled to a separate rate.

In the Preliminary Results, the Department found that the mandatory respondents and numerous companies which provided responses to the separate-rate application or separate-rate certification were eligible for a rate separate from the PRC-wide rate. See Preliminary Results, 72 FR at 6208, 6210. For the final results, we have determined that additional companies qualify for separate-rate status. For a complete listing of all the companies that received a separate rate, see the Final Results Margins section, below. See also, Memorandum regarding “Wooden Bedroom Furniture from the People’s Republic of China: Separate Rates for Producers/Exporters that Submitted Separate Rate Certifications and Applications” (“Final Separate-Rates Memo”), dated August 8, 2007.

In the Preliminary Results, we did not grant separate-rate status for 14 companies. See Preliminary Results 72 FR at 6209, 6210. Of those, we stated that we would request additional information from six applicants after the Preliminary Results, whereupon we would reevaluate

their eligibility for a separate rate for the final results. See Preliminary Results 72 FR at 6210. Also, three additional companies (i.e., Zhejiang Niannian Hong Industrial Co. Ltd. (“Nanaholy”); Triple J Enterprises Co. Ltd. (“Triple J”), Zhongshan Winny Furniture Ltd. (“Winny”)) filed post-preliminary submissions asking that the Department reconsider its preliminary decision to deny them separate-rate status. See Final Separate-Rates Memo.

Based on the information submitted in response to our post-preliminary supplemental questionnaires, we find that Guangdong New Four Seas Furniture Manufacturing Ltd.; King Kei Furniture Factory/King Kei Trading Co., Ltd./Jin Ching Trading Co. Ltd.; and Top Art Furniture Factory/Sanxig Top Art Furniture/Ngai Kun Trading have provided sufficient information to establish an absence of government control and eligibility for separate-rate status. Therefore, the evidence placed on the record of this administrative review by these separate-rate respondents demonstrates an absence of government control, both in law and in fact, with respect to each of the exporter’s exports of the subject merchandise, in accordance with the criteria identified in Final Determination of Sales at Less Than Fair Value: Sparklers from the People's Republic of China, 56 FR 20588 (May 6, 1991), and Final Determination of Sales at Less Than Fair Value: Silicon Carbide from the People's Republic of China, 59 FR 22585 (May 2, 1994). As a result, for the purposes of these final results, we have granted separate rate status to the above-named separate-rate applicants that shipped wooden bedroom furniture to the United States during the POR. Additionally, we have granted a separate rate to other separate-rate applicants.¹⁵ See Final

¹⁵ Ace Furniture & Crafts Ltd. (a.k.a. Deqing Ace Furniture & Crafts Limited); Baigou Crafts Factory of Fengkai; Best King International Ltd.; Dalian Pretty Home Furniture; Decca Furniture Limited; Der Cheng Wooden Works of Factory; Dongguan Dihao Furniture Co., Ltd.; Dongguan Hua Ban Furniture Co., Ltd.; Dongguan Mingsheng Furniture Co., Ltd.; Dongguan New Technology Import & Export Co., Ltd.; Dongguan Sunpower Enterprise Co., Ltd.; Dongguan Yihaiwei Furniture Limited; Kalanter (Hong Kong) Furniture Company Limited; Foshan Guanqiu Furniture Co., Ltd.; Fujian Lianfu Forestry Co., Ltd./Fujian Wonder Pacific Inc.; Furnmart Ltd.;

Separate-Rates Memo.

Furthermore, we continue to find that the following separate-rate applicants have not demonstrated an absence of government control over their export activities, both in law and in fact: Conghua J. L. George Timber & Co. Ltd. (“Conghua”); Zhongshan Youcheng Wooden Arts & Crafts Co., Ltd. (“ZY Wooden”) and Macau Youcheng Trading Co. (“MY Trading”)(collectively, “ZY Wooden/MY Trading”); Kunwa Enterprise Company (“Kunwa”), Nanaholy; Triple J, Winny, Kong Fong Art Factory and Kong Fong Mao Iek Hong (“Kong Fong”), Putian Ou Dian Furniture Co., Ltd. (“Putian”), and Speedy International, Ltd. (“Speedy”). Therefore, we determine that Conghua, Kunwa, Nanaholy, Triple J, Winny, ZY Wooden/MY Trading, Kong Fong, Putian, and Speedy are part of the PRC-wide entity and, therefore, do not qualify for a separate rate and will be subject to PRC-wide rate. See Final Separate-Rates Memo.

The margin we calculated in the Preliminary Results for these separate-rate companies was 62.94 percent. Because the rates of the selected mandatory respondents have changed since the Preliminary Results, we have recalculated the rate for Separate-Rate Applicants. The final rate is 35.38 percent. See Memorandum to the File from Eugene Degnan, “Calculation of

Fuzhou Huan Mei Furniture Co. Ltd.; Guangdong New Four Seas Furniture Manufacturing Ltd.; Guangzhou Lucky Furniture Co. Ltd.; Hong Yu Furniture (Shenzhen) Co. Ltd.; Hung Fai Wood Products Factory, Ltd.; Hwang Ho International Holdings Limited; Jiangsu Dare Furniture Co, Ltd.; King Kei Furniture Factory; Kingwood Furniture Co. Ltd.; Meikangchi Nantong Furniture Company Ltd.; Nantong Yangzi Furniture Co., Ltd.; Po Ying Industrial Co.; Profit Force Ltd.; Qingdao Beiyuan-Shengli Furniture Co., Ltd.; Qingdao Shenchang Wooden Co., Ltd.; Red Apple Trading Co. Ltd.; Shanghai Aosen Furniture Co., Ltd.; Starcorp Furniture Co., Ltd., Starcorp Furniture (Shanghai) Co., Ltd., Orin Furniture (Shanghai) Co., Ltd., Shanghai Star Furniture Co., Ltd., and Shanghai Xing Ding Furniture Industrial Co., Ltd. (collectively “Starcorp”); Shenyang Kunyu Wood Industry Co., Ltd.; Shenzhen Dafuhao Industrial Development Co., Ltd.; Shenzhen Shen Long Hang Industry Co., Ltd.; Sino Concord International Corporation; T.J. Maxx International Co. Ltd.; Top Art Furniture Factory/Sanxig Top Art Furniture/Ngai Kun Trading; Top Goal Development Co.; Transworld (Zhangzhou) Furniture Co. Ltd.; Wan Bao Chen Group Hong Kong Co. Ltd.; Winmost Enterprises Limited; Xilinmen Group Co. Ltd.; Yongxin Industrial (Holdings) Limited; Zhongshan Gainwell Furniture Co. Ltd.

Separate Rate,” dated August 8, 2007.

Affiliation

In the Preliminary Results, we stated Fujian Lianfu Forestry Co. Ltd./Fujian Wonder Pacific Inc./Fuzhou Huan Mei Furniture Co., Ltd./Jiangsu Dare Furniture Co., Ltd., collectively, (“Dare Group”) were affiliated pursuant to sections 771(33)(A), (E) and (F) of the Act and that these companies should be treated as a single entity for the purposes of the antidumping administrative review of wooden bedroom furniture from the PRC. See Preliminary Results, 72 FR at 6208. For the final results, we have made no changes to our findings with respect to Dare Group’s affiliation.

Adverse Facts Available

_____ Sections 776(a)(1) and (2) of the Act provide that the Department shall apply “facts otherwise available” if necessary information is not on the record or an interested party or any other person (A) withholds information that has been requested, (B) fails to provide information within the deadlines established, or in the form and manner requested by the Department, subject to subsections (c)(1) and (e) of section 782, (C) significantly impedes a proceeding, or (D) provides information that cannot be verified as provided by section 782(i) of the Act.

Where the Department determines that a response to a request for information does not comply with the request, section 782(d) of the Act provides that the Department will so inform the party submitting the response and will, to the extent practicable, provide that party the opportunity to remedy or explain the deficiency. If the party fails to remedy the deficiency within the applicable time limits and subject to section 782(e) of the Act, the Department may disregard all or part of the original and subsequent responses, as appropriate. Section 782(e) of the Act

provides that the Department “shall not decline to consider information that is submitted by an interested party and is necessary to the determination but does not meet all applicable requirements established by the administering authority” if the information is timely, can be verified, is not so incomplete that it cannot be used, and if the interested party acted to the best of its ability in providing the information. Where all of these conditions are met, the statute requires the Department to use the information if it can do so without undue difficulties.

Section 776(b) of the Act further provides that the Department may use an adverse inference in applying the facts otherwise available when a party has failed to cooperate by not acting to the best of its ability to comply with a request for information. Section 776(b) of the Act also authorizes the Department to use as AFA information derived from the petition, the final determination, a previous administrative review, or other information placed on the record.

Application of Facts Available

First Wood

In the Preliminary Results, we determined pursuant to sections 776(a)(1), 776(a)(2), and 776(b) of the Act to apply AFA to First Wood in the new shipper review because First Wood: withheld the sales and cost reconciliations as well as extensive factors of production (“FOP”) data requested by the Department; failed to provide the units of measure for its FOP consumption in a form or manner requested by the Department; reported its FOP consumption in units of measure in a manner that does not allow the Department to identify the actual consumption rates or calculate the value for the FOP consumed in the production of subject merchandise, thereby significantly impeding the proceeding, resulting in the sales and FOP data being unverifiable. See Preliminary Results, 72 FR at 6212-13. We also determined that First Wood did not act “to

the best of its ability,” as required by the statute. See Preliminary Results, 72 FR at 6212-13. Thus, based on First Wood’s actions, we preliminarily determined that it failed to cooperate to the best of its ability in responding to the Department’s requests for information. Therefore, we preliminarily determined that, when selecting from among the facts otherwise available, an adverse inference is warranted for First Wood pursuant to section 776(b) of the Act. See Preliminary Results, 72 FR at 6212, 6213. For the final results, we have made no changes to our findings with respect to First Wood’s total AFA determination. See Issues and Decision Memorandum at Comments 43 and 44.

Huanghouse

In the Preliminary Results, we determined that because Huanghouse ceased participating in the new shipper review, and none of its submitted information could be verified, Huanghouse did not demonstrate its entitlement to a separate rate and was, therefore, subject to the PRC-wide rate. See Preliminary Results, 72 FR at 6212-13. For the final results, we made no changes to our findings with respect to Huanghouse’s determination.

Kong Fong Art Factory and Kong Fong Mao Iek Hong

In the Preliminary Results, we determined that because Kong Fong ceased participating in the administrative review and would not provide a response to the Department’s supplemental questionnaire, Kong Fong did not demonstrate its entitlement to a separate rate and was, therefore, subject to the PRC-wide rate. See Preliminary Results, 72 FR at 6210-12. For the final results, we made no changes to our findings with respect to Huanghouse’s determination.

Putian Ou Dian Furniture Co., Ltd.

In the Preliminary Results, we determined that because Putian submitted a withdrawal of

its request for the administrative review after the 90-day regulatory deadline (i.e., November 30, 2006), and stated that it would not provide a response to the Department’s supplemental questionnaire. Thus Putian stopped participating in this review, did not demonstrate its entitlement to a separate rate and was, therefore, subject to the PRC-wide rate. See Preliminary Results, 72 FR at 6211-12. For the final results, we made no changes to our findings with respect to Putian’s determination.

Speedy International, Ltd.

In the Preliminary Results, we determined that because Speedy International, Ltd. (“Speedy”) failed to support its claim that its owner was a citizen of Taiwan, and did not complete the sections of the separate rate application for NME owned entities, thus, Speedy did not demonstrate its entitlement to a separate rate and was, therefore, subject to the PRC-wide rate. See Preliminary Results, 72 FR at 6211-12. For the final results, we have made no changes to our findings with respect to Speedy’s determination.

Starcorp

The Department finds that the information necessary to calculate an accurate and reliable margin is not available on the record with respect to Starcorp. See Issues and Decision Memo at Comment 63; and Starcorp AFA Memorandum. Specifically, Starcorp has significantly impeded the Department’s ability to calculate accurate margins for a significant percentage of its U.S. sales as a direct result of its misreporting and withholding of information that would have served as the basis for the Department’s analysis. Therefore, we find use of facts available appropriate pursuant to sections 776(a)(2)(A), (B) and (C) of the Act, and as discussed in extensive detail in the Starcorp AFA Memorandum. Despite having numerous opportunities to provide the

Department with requested information with respect to merchandise sold but not produced during the POR, the facts on the record lead the Department to the conclusion that Starcorp did not act as a reasonable respondent by withholding certain information necessary to calculate an accurate margin (i.e., it failed to disclose the methodology it used to derive its proxy FOPs for merchandise sold but not produced during the POR (i.e., proxy FOPs) and failed to provide forthcoming responses in a timely manner to the Department's numerous direct questions regarding its reporting methodology (i.e., use of proxy FOPs and use of sales quantities instead of production quantities to weight certain FOPs within numerous CONNUMs)). See Starcorp AFA Memorandum and Comment 63 of the Issues and Decision Memorandum. These failures significantly impeded the Department's ability to comprehend and analyze Starcorp's data adequately within the Department's statutory timeframe. As a result of Starcorp's repeated misreporting and failure to provide information that was responsive to the Department's requests, the Department's ability to calculate accurate margins for a significant portion of Starcorp's sales was compromised.

Starcorp further impeded the Department's ability to calculate accurate margins as a direct result of its failure to provide, in the form and manner requested by the Department and within the Department's established deadlines, the information that would have served as the basis of the Department's analysis, pursuant to sections 776(a)(2)(B) and (C) of the Act. Specifically, and as discussed in great detail in the Starcorp AFA Memorandum, Starcorp did not provide plant-specific plant data until very late in the proceeding, and did not disclose that these data do not contain FOPs for all of the CONNUMs correlating to its U.S. sales (i.e., the plant-specific databases did not contain the requisite data for calculating normal values for all of Starcorp's

U.S. sales and thus do not contain the data necessary to calculate a dumping margin for those sales). Despite having numerous opportunities to provide the plant-specific and weighted-average data in a timely manner, as evidenced by the Department's numerous supplemental questionnaires addressing deficiencies in Starcorp's responses, Starcorp did not do so. Thus, as explained in detail in the Starcorp AFA Memorandum, the facts on the record lead the Department to the conclusion that Starcorp failed to provide forthcoming responses in a timely manner to the Department's numerous direct requests, and this failure significantly impeded the Department's ability to comprehend and analyze Starcorp's data adequately within the Department's statutory time frame. As a result, the Department's ability to calculate accurate margins for any of Starcorp's sales was compromised.

Further, the Department also found Starcorp's financial statements to be unreliable. See Comment 56 of the Issues and Decision Memorandum and the Starcorp AFA Memo. Because the Department finds that Starcorp's submitted information cannot be tied to reliable financial statements or a reliable financial recording system, the Department must conclude that any submitted data are also not reliable.

Finally, there remain significant discrepancies between Starcorp's numerous data files and the narrative descriptions Starcorp provided purporting to explain those data files. For example, there are inconsistencies related to: which unique products were not sold during the POR and which FOPs were therefore based on proxy FOP data; Starcorp's reported production quantities for sets, notwithstanding Starcorp's repeated statements that it does not produce sets; and Starcorp's inclusion of the same product in the FOP buildups for more than one CONNUM.

Based on the analysis above, for the final results, we applied facts available pursuant to

sections 776(a)(2)(A), (B), and (C) of the Act with respect to Starcorp's sales. Furthermore, it is apparent from the facts on the record, i.e., Starcorp's repeated unresponsiveness to information requests, its repeated failure to provide requested data in a timely manner, its withholding of its methodology to determine the product-specific source of proxy FOP data, and the significant level of inconsistencies and contradictions in its data and narrative submissions (including information obtained at verification), that Starcorp did not act as a reasonable respondent because its failure to be responsive was unnecessary. See Starcorp AFA Memorandum. Thus, we find that Starcorp failed to cooperate by not acting to the best of its ability. For this reason, we find it appropriate that an adverse inference be applied when selecting from among the facts available in accordance with section 776(b) of the Act.

As AFA we are applying a rate of 216.01 percent, the rate calculated for a respondent in the most recently completed new shipper reviews of wooden bedroom furniture from the PRC, covering the first 12 months of this administrative review. See Final Results of the 2004-2005 Semi-Annual New Shipper Reviews: Wooden Bedroom Furniture from the People's Republic of China, 71 FR 70739 (December 6, 2006) ("04-05 New Shipper Reviews"). This represents the highest rate from the history of this proceeding.

Application of Partial Facts Available

Sections 776(a)(2)(A) and (B) of the Act provide for the use of facts available when an interested party withholds information that has been requested by the Department or when an interested party fails to provide the information requested in a timely manner and in the form required. Additionally, section 776(b) of the Act provides for the use of AFA when an interested party has failed to cooperate by not acting to the best of its ability. We have concluded that the

Dare Group did not cooperate to the best of its ability.

Dare Group

Because the Dare Group did not provide complete information with respect to indirect and packing labor for certain CONNUMs, as requested in the Department's questionnaires, we preliminarily determined that the use of an adverse inference was warranted to value these FOPs. See Preliminary Results, 72 FR at 6214. For the final results, we have determined to continue to apply sections 776(a)(2)(A), (a)(2)(B), and (b) of the Act because the Dare Group did not provide us with the information we requested. Therefore, in accordance with sections 776(a)(2) and (b) of the Act, we have applied partial AFA in calculating the Dare Group's margin. For each CONNUM for which zero labor hours were reported, we have applied the highest labor hour value for any CONNUM reported in the Dare Group's FOP database. See Issues and Decision Memorandum at Comment 38.

Corroboration

Section 776(c) of the Act provides that, when the Department relies on secondary information rather than on information obtained in the course of an investigation or review, it shall, to the extent practicable, corroborate that information from independent sources that are reasonably at its disposal. Secondary information is information derived from the petition that gave rise to the investigation or review, the final determination concerning the subject merchandise, or any previous review under section 751 concerning the subject merchandise. See e.g., Statement of Administration Action accompanying the Uruguay Round Agreements Act, H.R. Rep. No. 103-316, (1994) (SAA) at 870. Corroborate means that the Department will satisfy itself that the secondary information to be used has probative value. To corroborate secondary information, the Department will, to the extent practicable, examine the reliability and

relevance of the information to be used. See e.g., Tapered Roller Bearings and Parts Thereof, Finished and Unfinished from Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, from Japan; Preliminary Results of Antidumping Duty Administrative Reviews and Partial Termination of Administrative Reviews, 61 FR 57391, 57392 (November 6, 1996) (unchanged in the final determination). Independent sources used to corroborate such evidence may include, for example, published price lists, official import statistics and customs data, and information obtained from interested parties during the particular investigation or review. See 19 CFR 351.308(d).

The AFA rate that the Department is now using was determined in the recently published new shipper review. See 04-05 New Shipper Reviews 71 FR at 70741. In that new shipper review, the Department calculated a company-specific rate of 216.01 percent, which was above the PRC-wide rate established in the less-than-fair-value investigation. Because this new rate is a company-specific calculated rate concerning subject merchandise, we have determined this rate to be reliable.

With respect to the relevance aspect of corroboration, the Department will consider information reasonably at its disposal to determine whether a margin continues to have relevance. Where circumstances indicate that the selected margin is not appropriate as AFA, the Department will disregard the margin and determine an appropriate margin. For example, in Fresh Cut Flowers From Mexico: Final Results of Antidumping Duty Administrative Review, 61 FR 6812 (February 22, 1996), the Department disregarded the highest margin in that case as adverse best information available (the predecessor to facts available), because the margin was based on another company's uncharacteristic business expense resulting in an unusually high margin.

Similarly, the Department does not apply a margin that has been discredited. See *D&L Supply Co. v. United States*, 113 F.3d 1220, 1221 (Fed. Cir. 1997) where the Court ruled that the Department will not use a margin that has been judicially invalidated. Nothing on the record of this review calls into question the relevance of the margin selected as AFA. Further, the selected margin is a company-specific calculated rate for another respondent for a period covering 12 months (*i.e.*, June 24, 2004, through June 30, 2005) of this 18-month administrative review. Moreover, this rate has not been invalidated judicially, and falls within the range of margins calculated for another respondent in this review. Therefore, it is appropriate to use the selected rate as AFA and we have determined the 216.01 percent rate to be relevant for use in this administrative review.

As the adverse margin is both reliable and relevant, we determine that it has probative value. Accordingly, we determine that this rate meets the corroboration criteria established in section 776(c) that secondary information have probative value. As a result, the Department determines that the margin is corroborated for the purposes of this administrative review and may reasonably be applied to First Wood, Huanghouse, Kong Fong, Putian, Speedy, and Starcorp, and the PRC-wide entity as AFA.

The PRC-Wide Rate

Because we begin with the presumption that all companies within an NME country are subject to government control and because only the companies listed under these “Final Results Margins” section, below, have overcome that presumption, we are applying a single antidumping rate (*i.e.*, the PRC-wide rate) to all other exporters of subject merchandise from the PRC. Such companies did not demonstrate entitlement to a separate rate. See e.g., Notice of Final

Determination of Sales at Less Than Fair Value: Synthetic Indigo from the People’s Republic of China, 65 FR 25706, 25707 (May 3, 2000). The PRC-wide rate applies to all entries of subject merchandise except for entries from the respondents that are listed in the “Final Results Margins” section, below (except as noted).

The Department based the margin for the PRC-wide entity on adverse facts available. See Preliminary Results, 72 FR at 6212, 6214. Pursuant to section 776(a) of the Act, the Department found that because the PRC-wide entity failed to respond to the Department’s questionnaires, withheld or failed to provide information in a timely manner or in the form or manner requested by the Department, submitted information that could not be verified, or otherwise impeded the process, it was appropriate to apply a dumping margin for the PRC-wide entity using facts otherwise available on the record. The Department further determined that an adverse inference was appropriate because the PRC-wide entity failed to respond to requests for information and therefore failed to cooperate by not acting to the best of its ability. As AFA we are applying the highest calculated rate from the history of this proceeding, a rate calculated for a respondent in the most recently completed new shipper reviews of wooden bedroom furniture from the PRC, covering the first twelve months of this administrative review. See Wooden Bedroom Furniture from the People’s Republic of China: Final Results of the 2004-2005 Semi-Annual New Shipper Reviews, 71 FR 70739 (December 6, 2006).

Final Results Margins

We determine that the following percentage weighted-average margins exist for the POR:

<u>Wooden Bedroom Furniture from the PRC</u>	
<u>Producer/Exporter</u>	<u>Weighted-Average Margin (Percent)</u>
Fujian Lianfu Forestry Co. Ltd. /Fujian Wonder Pacific Inc. (Dare Group)	48.97
Fuzhou Huan Mei Furniture Co., Ltd. (Dare Group)	48.97
Jiangsu Dare Furniture Co., Ltd. (Dare Group)	48.97
Fine Furniture (Shanghai) Limited	1.97
Foshan Guanqiu Furniture Co., Ltd.	11.72
Shanghai Aosen Furniture Co., Ltd.	0.53
Starcorp Furniture Co., Ltd, Starcorp Furniture (Shanghai) Co., Ltd., Orin Furniture (Shanghai) Co., Ltd., Shanghai Star Furniture Co., Ltd., and Shanghai Xing Ding Furniture Industrial Co., Ltd. *	216.01
Tianjin First Wood Co., Ltd.	216.01
Ace Furniture & Crafts Ltd. (a.k.a. Deqing Ace Furniture and Crafts Limited)	35.38
Baigou Crafts Factory of Fengkai	35.38
Best King International Ltd.	35.38
Dalian Pretty Home Furniture	35.38
Decca Furniture Limited	35.38
Der Cheng Wooden Works of Factory	35.38
Dongguan Dihao Furniture Co., Ltd.	35.38
Dongguan Hua Ban Furniture Co., Ltd.	35.38
Dongguan Mingsheng Furniture Co., Ltd.	35.38
Dongguan New Technology Import & Export Co., Ltd.	35.38
Dongguan Sunpower Enterprise Co., Ltd	35.38
Dongguan Yihaiwei Furniture Limited	35.38

Kalanter (Hong Kong) Furniture Company Limited	35.38
Furnmart Ltd.	35.38
Guangdong New Four Seas Furniture Manufacturing Ltd.	35.38
Guangzhou Lucky Furniture Co. Ltd.	35.38
Hong Yu Furniture (Shenzhen) Co. Ltd.	35.38
Hung Fai Wood Products Factory, Ltd.	35.38
Hwang Ho International Holdings Limited	35.38
King Kei Furniture Factory	35.38
King Wood Furniture Co., Ltd.	35.38
Meikangchi Nantong Furniture Company Ltd.	35.38
Nantong Yangzi Furniture Co., Ltd.	35.38
Po Ying Industrial Co.	35.38
Profit Force Ltd.	35.38
Qingdao Beiyuan-Shengli Furniture Co., Ltd.	35.38
Qingdao Shenchang Wooden Co., Ltd.	35.38
Red Apple Trading Co. Ltd.	35.38
Shenyang Kunyu Wood Industry Co., Ltd.	35.38
Shenzhen Dafuhao Industrial Development Co., Ltd.	35.38
Shenzhen Shen Long Hang Industry Co., Ltd.	35.38
Sino Concord International Corporation	35.38
T.J. Maxx International Co., Ltd.	35.38
Top Art Furniture Factory/Sanxiang Top Art Furniture/Ngai Kun Trading	35.38
Top Goal Development Co.	35.38
Transworld (Zhangzhou) Furniture Co. Ltd.	35.38
Wan Bao Chen Group Hong Kong Co. Ltd.	35.38
Winmost Enterprises Limited	35.38
Xilinmen Group Co. Ltd.	35.38
Yongxin Industrial (Holdings) Limited	35.38

Zhongshan Gainwell Furniture Co. Ltd.	35.38
PRC-Wide Rate	216.01

* Starcorp is not subject to the PRC-wide rate.

Assessment Rates

The Department has determined, and U.S. Customs and Border Protection (“CBP”) shall assess, antidumping duties on all appropriate entries. For customers/importers of respondents that did not report entered value, we calculated customer/importer-specific antidumping duty assessment amounts based on the ratio of the total amount of antidumping duties calculated for the examined sales of subject merchandise to the total quantity of subject merchandise sold in those transactions. For customers/importers of respondents that reported entered value, we calculated customer-specific antidumping duty assessment amounts based on customer/importer-specific ad valorem rates in accordance with 19 CFR 351.212(b)(1). For the companies receiving a separate rate that were not selected for individual review (i.e., separate rate companies) we will calculate an assessment rate based on the weighted average of the cash deposit rates calculated for the companies selected for individual review excluding any that are zero, de minimis, or based entirely on AFA pursuant to section 735(c)(5)(B) of the Act. The Department intends to issue assessment instructions to CBP within 15 days after the date of publication of these final results of administrative and new shippers review.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of these final results of this administrative review and new shippers for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication

date, as provided for by section 751(a)(2)(C) of the Act: (1) for the exporters listed above, the cash deposit rate will be the rates shown for those companies (except if the rate is de minimis, i.e., less than 0.5 percent, no cash deposit will be required for that company); (2) for previously investigated or reviewed PRC and non-PRC exporters not listed above that have separate rates, the cash deposit rate will continue to be the exporter-specific rate published for the most recent period; (3) for all PRC exporters of subject merchandise which have not been found to be entitled to a separate rate, the cash deposit rate will be the PRC-wide rate of 216.01 percent; and (4) for all non-PRC exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the PRC exporters that supplied that non-PRC exporter. These deposit requirements shall remain in effect until further notice.

Notification of Interested Parties

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of the antidumping duties occurred and the subsequent assessment of double antidumping duties.

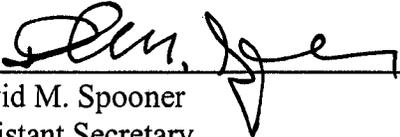
This notice also serves as a reminder to parties subject to administrative protective orders ("APOs") of their responsibility concerning the return or destruction of proprietary information disclosed under the APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby

requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Disclosure

We will disclose the calculations performed within five days of the date of publication of this notice to parties in this proceeding in accordance with 19 CFR 351.224(b).

We are issuing and publishing this determination and notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.



David M. Spooner
Assistant Secretary
for Import Administration



Date

Appendix

Issues in the Decision Memorandum

I. General Issues

- Comment 1: Market-Oriented Industry
- Comment 2: Surrogate-Country Selection
- Comment 3: Surrogate Financial Ratios
- Comment 4: Tech Lane
- Comment 5: Tech Lane Rate/Section A Rate
- Comment 6: Treatment of Abrasives
- Comment 7: Brokerage and Handling
- Comment 8: Treatment of Non-Dumped Sales
- Comment 9: Russian Timber Prices
- Comment 10: Use of Infodrive and IBIS Data
- Comment 11: Sets Reported by Markor and Lacquer Craft
- Comment 12: Electricity for Factory Overhead and SG&A
- Comment 13: Sigma Freight Rule and Market-Economy Purchases
- Comment 14: Furniture Parts
- Comment 15: Valuation of NME Self-Made, Semi-Finished, or Subcontracted Parts

II. Surrogate Values

- Comment 16: Surrogate Value - General
- Comment 17: Purchase Price Information

Comment 18: Exclusion of Aberrational Data

Comment 19: Dorbest

Comment 20: Lung Dong

Comment 21: Markor

Comment 22: Starcorp

Comment 23: Labor Surrogate Value and Calculation of Expected NME Wages

Comment 24: Reliability of Data

Comment 25: Mirror, Glass, Glass Yug

Comment 26: Paint-General

Comment 27: The Asian Paints Price List

Comment 28: Packing Cardboard

Comment 29: Packing Materials (Cardboard)

III. Mandatory Respondents - Company-Specific Issues

A. Dorbest

Comment 30: Commissions

Comment 31: Cheval Mirrors

Comment 32: Brokerage and Handling

Comment 33: Offset Adjustment for By-products

Comment 34: Direct Selling Expenses

Comment 35: Conversion Factors

Comment 36: Contemporaneity of Surrogate-value Data

Comment 37: Free-of-charge Merchandise

Comment 38: Wood Inputs

Comment 39: Cardboard and Wood Scrap figures

Comment 40: Diesel Fuel

Comment 41: Packing Labor

Comment 42: Factors Information for a Certain Item

B. Lacquer Craft

Comment 43: Rubberwood and Marupa

Comment 44: Cep Offset

Comment 45: Negative Allowances

Comment 46: Market Economy Purchases for Paint Inputs

Comment 47: Overhead Expenses

Comment 48: Warehousing Expenses

C. Lung Dong

Comment 49: Surrogate Value for Medium-Density Fiberboard

Comment 50: Minor Corrections from Verification

Comment 51: Clerical-Error Allegations

Comment 52: Exclusion of Potentially Non-Subject Merchandise

Comment 53: Correction of Reported Control Number for Certain Product

Codes

Comment 54: Conversion Ratios for Veneer, Polyester Fabric, and Glass

Comment 55: Medium-Density Fiberboard used for Packing

Comment 56: Lung Dong's Market-Economy Purchases of Adhesives and

Other Inputs

Comment 57: Weight-Averaging the Factors of Production

D. Markor

Comment 58: Affiliation

E. Shing Mark

Comment 59: Ministerial Errors

Comment 60: U.S. Movement Expense

Comment 61: Market Economy Purchases

Comment 62: Transportation Distances

Comment 63: Control-Number Errors

F. Starcorp

Comment 64: Unreported Sale

Comment 65: Certain Wood Input

Comment 66: Other Metal Fittings

Comment 67: Mirrors

Comment 68: Paint Price

Comment 69: Wooden veneer

Comment 70: Plywood

IV. Section A Issues

Comment 71: Section A Rate-Weighting

Comment 72: Adverse Facts Available for Section a Companies

Comment 73: Locke Furniture

Comment 74: Techniwood's Affiliates

Comment 75: Shanghai Ideal and Shanghai Jian Pu

Comment 76: Sunrise's Request for Refund for Cash Deposit Overpayment

Comment 77: Necessity of Submissions

Comment 78: Notification

Comment 79: Independence in Price Negotiation, Valid Business License and
Autonomy in Management Selection

Comment 80: Corporate Structure and Affiliations

Comment 81: Independence of Retaining Sales Proceeds

Comment 82: Timeliness